



MISSOURI DEPARTMENT OF REVENUE  
**2002 INDIVIDUAL CONSUMER'S  
USE TAX RETURN**

FORM <b>4340</b> REV. 11-2002		TAX PERIOD <b>Jan. - Dec. 02</b> <b>(200212)</b>	DUE DATE <b>04/15/2003</b>
LAST NAME		FIRST NAME	INITIAL
SPOUSE'S LAST NAME		FIRST NAME	INITIAL
ADDRESS		TAXABLE PURCHASES	TAX RATE
CITY		STATE	ZIP CODE
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.		SOCIAL SECURITY NO.	
SIGNATURE(S)		DATE	DAYTIME TELEPHONE
			DOR ONLY
<b>MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 840, JEFFERSON CITY, MO 65105-0840. DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.</b>			

MO 860-2442 (11-2002)

MISSOURI DEPARTMENT OF REVENUE  
**INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS**

**This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.**

**What is Consumer's Use Tax?** Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

**Why is there a Use Tax?** The use tax protects your friends and neighbors who operate businesses by making sure their competitors are subject to the same rules. Because in-state businesses are required to collect sales tax, it is important that a similar tax be imposed on purchases made from out-of-state companies.

**What is Taxable?** When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, and Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2002, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO ( $\$4,000 \times 4.225\% = \$169$ ). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

**Out-of-state purchases which may be subject to use tax include:**

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

**Why am I required to file?** When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make

purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the state of Missouri.

**HOW TO FILE**

Compile a list of purchases made during 2002 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2002 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2003.

**TAXABLE PURCHASES/TAX RATE**

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. If there is a local option use tax rate applicable for your residential location, enter your taxable purchases on Line A and the applicable tax rate (**refer to table on reverse of form**). If there is not a local option use tax rate for your residential location, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2002.

**CONSUMER'S USE TAX**

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

**TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE**

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Director of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

**Sign and date the return.**

**MAIL TO:** Department of Revenue  
P.O. Box 840  
Jefferson City, MO 65105-0840

**For questions regarding the Missouri consumer's use tax, please e-mail [salesuse@mail.dor.state.mo.us](mailto:salesuse@mail.dor.state.mo.us) or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.**

# LOCAL OPTION USE TAX RATES

The following list represents cities and/or counties that have an applicable local option use tax. If you reside within the limits of a city and/or county listed below and owe use tax, use the corresponding rate to compute your tax due. If you do not reside within the limits of a city and/or county listed below and you owe use tax, use the state use tax rate of 4.225% to compute your tax due. If you have questions regarding the correct rate, call (573) 751-2836.

CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE
ADRIAN	BATES	5.225%	GOWER	BUCHANAN	5.475%	O'FALLON	ST CHARLES	5.825%
ADVANCE	STODDARD	6.225%	GOWER	CLINTON	6.475%	OAKS	CLAY	5.100%
ALAMONT	DAVISS	5.725%	GRANTWOOD	ST LOUIS	4.725%	OAKVIEW	CLAY	6.600%
AMAZONIA	ANDREW	5.725%	GRAYSON	CLINTON	5.225%	OAKWOOD	CLAY	5.100%
AMORET	BATES	5.225%	GREEN RIDGE	PETIS	5.225%	OAKWOOD MANOR	CLAY	5.100%
AMSTERDAM	GREENFIELD	5.225%	DADE	CARROLL	5.975%	OAKWOOD PARK	CLAY	5.100%
ANDREW COUNTY	ANDREW	5.725%	HALE	CARROLL	5.975%	OLD MINES	WASHINGTON	6.725%
ARCOLA	DADE	5.975%	HAMILTON	CALDWELL	5.725%	OLEAN	MILLER	5.225%
ARGYLE	MARIES	5.725%	HARVESTER	ST CHARLES	5.825%	OLIVETTE	ST LOUIS	5.225%
ASH GROVE	GREENE	5.725%	HAZELWOOD	ST LOUIS	5.225%	OLIVETTE (T1)	ST LOUIS	5.225%
AUGUSTA	ST CHARLES	5.825%	HAZELWOOD (T1)	ST LOUIS	5.225%	ORCHARD FARM	ST CHARLES	5.825%
AVA	DOUGLAS	5.100%	HAZELWOOD (X1)	ST LOUIS	5.225%	OREGON	HOLT	6.475%
AVONDALE	CLAY	5.700%	HAZELWOOD (X2)	ST LOUIS	5.225%	OSAGE BEACH	MILLER	5.225%
BAGNELL	MILLER	5.225%	HELENA	ANDREW	5.725%	OSAGE BEND	COLE	4.725%
BATES CITY	LAFAYETTE	5.725%	HEMPLE	CLINTON	5.225%	OSAGE CITY	COLE	4.725%
BATES COUNTY	BATES	5.225%	HENLEY	COLE	4.725%	OSBORN	CLINTON	5.225%
BEL-NOR	ST LOUIS	4.725%	HENRY COUNTY	HENRY	4.725%	PARIS	MONROE	5.225%
BELGRADE	WASHINGTON	6.725%	HERMITAGE	HICKORY	5.725%	PARKVILLE	PLATTE	5.225%
BELLA VILLA	ST LOUIS	4.725%	HIGH GATE	MARIES	5.725%	PARMA	NEW MADRID	5.225%
BELLA VILLA (X1)	ST LOUIS	4.725%	HOLDEN	JOHNSON	5.225%	PASADENA HILLS	ST LOUIS	4.725%
BELLE	MARIES	5.725%	HOLLIDAY	MONROE	5.225%	PASSAIC	BATES	5.225%
BETHEL	SHELBY	5.725%	HOLT	CLAY	5.100%	PATTONSBURG	DAVISS	6.725%
BEVERLY	PLATTE	5.225%	HOLT	CLINTON	5.225%	PECULIAR	CASS	6.725%
BIGELOW	HOLT	6.475%	HOLT COUNTY	HOLT	6.475%	PENNSBORO	DADE	5.975%
BIRMINGHAM	CLAY	5.100%	HOLTS SUMMIT	CALLAWAY	7.225%	PERUQUE	ST CHARLES	5.825%
BLACK JACK	ST LOUIS	5.225%	HOUSTON LAKE	PLATTE	5.225%	PETTIS COUNTY	PETTIS	5.225%
BLAIRSTOWN	STODDARD	5.225%	HOUSTON	PETTIS	5.225%	PEOPLES	COOPER	5.100%
BLOOMFIELD	STODDARD	5.225%	HOWARDVILLE	NEW MADRID	5.225%	PINEVILLE	MC DONALD	5.725%
BLUE EYE	STONE	5.975%	HUGHESVILLE	PETTIS	5.225%	PLATTE CITY	PLATTE	5.225%
BOGARD	CARROLL	5.975%	HUME	BATES	5.225%	PLATTE COUNTY	PLATTE	5.225%
BOLCKOW	ANDREW	5.725%	HUNNEWELL	SHELBY	5.725%	PLATTE WOODS	PLATTE	5.225%
BONA	DADE	5.975%	HURLEY	STONE	5.975%	PLATTSBURG	CLINTON	5.225%
BOSWORTH	CARROLL	5.975%	IATIAN	PLATTE	5.225%	PLEASANT HOPE	CLARK	5.725%
BRANSON WEST	ANDREW	5.975%	IBERIA	STONE	5.225%	POLO	CLAY	5.100%
BRAYMER	CALDWELL	5.725%	INDEPENDENCE	CLAY	5.100%	PORTAGE DES SIOUX	CALDWELL	5.725%
BRECKENRIDGE	CALDWELL	5.725%	INDIAN POINT (VILLAGE)	STONE	5.975%	POTSI	STONE	5.975%
BRECKENRIDGE HILLS	ST LOUIS	4.975%	IRONDALE	WASHINGTON	6.725%	PRAIRIE HILL	ST CHARLES	5.825%
BRINKTOWN	MARIES	5.725%	JAMESON	DAVISS	5.725%	PRATHERSVILLE	WASHINGTON	6.725%
BROOKFIELD	LINN	6.975%	JAMESPORT	DAVISS	5.725%	RANDOLPH	CHARITON	6.225%
BROWNING	LINN	6.225%	JEFFERSON CITY	COLE	5.100%	REAR	CLAY	5.100%
BROWNING	SULLIVAN	5.225%	JOHNSON COUNTY	JOHNSON	5.725%	REEDS SPRINGS	CLAY	5.100%
BROWNINGTON	HENRY	4.725%	JOSEPHVILLE	ST CHARLES	5.825%	RICH HILL	ANDREW	5.725%
BRUMLEY	MILLER	5.225%	KAISER	MILLER	5.225%	RICHWOODS	STONE	5.975%
BRUNSWICK	CHARITON	6.225%	KANSAS CITY	CASS	6.225%	RIDGELY	BATES	5.225%
BUCKLIN	LINN	6.225%	KANSAS CITY	CLAY	7.100%	RIEHL	WASHINGTON	6.725%
BUCKNER	JACKSON	5.725%	KANSAS CITY	JACKSON	6.225%	ROCKPORT	PLATTE	5.225%
BUTLER	BATES	5.225%	KANSAS CITY	PLATTE	5.225%	ROCKVILLE	PLATTE	5.225%
BYNUMVILLE	BYNUMVILLE	6.225%	KEYTESVILLE	CHARITON	6.225%	ROSENDALE	ANDREW	5.725%
CADET	WASHINGTON	6.725%	KIDDER	CALDWELL	5.725%	ROTHVILLE	CHARITON	6.225%
CALDWELL COUNTY	CALDWELL	5.725%	KIMBERLING CITY	STONE	7.975%	RUSSELLVILLE	COLE	4.725%
CALEDONIA	WASHINGTON	6.725%	KINGSTON	CALDWELL	5.725%	SALISBURY	CHARITON	6.225%
CALHOUN	HENRY	4.725%	KINGSVILLE	JOHNSON	5.725%	SANTA FE	MONROE	5.225%
CAMDEN POINT	PLATTE	5.225%	KIRKWOOD	ST LOUIS	5.475%	SAVANNAH	ANDREW	5.725%
CAMERON	CLINTON	5.225%	KIRKWOOD (T1)	ST LOUIS	5.475%	SEADALIA	PETTIS	5.225%
CANTON	STONE	5.975%	KIRKWOOD (T2)	ST LOUIS	5.475%	SHELBY	SHELBY	5.725%
CAPE FAIR	STONE	5.975%	KIRKWOOD (T3X1)	ST LOUIS	5.475%	SHELBY COUNTY	SHELBY	5.725%
CARROLL COUNTY	CARROLL	5.975%	KIRKWOOD (X1)	ST LOUIS	5.475%	SHELBYVILLE	SHELBY	5.725%
CARROLLTON	CARROLL	5.975%	KNOB NOSTER	JOHNSON	7.725%	SILVER DOLLAR CITY	LINCOLN	5.225%
CARTERVILLE	JASPER	6.225%	LA BELLE	LEWIS	6.350%	SMITHTON	PETTIS	5.225%
CENTERTOWN	COLE	4.725%	LA GRANGE	LEWIS	6.350%	SMITHVILLE	CLAY	6.600%
CENTERVIEW	JOHNSON	5.725%	LA MONTE	PETTIS	5.225%	SOUTH GREENFIELD	DADE	5.975%
CHARITON COUNTY	CHARITON	6.225%	LACLEDE	LINN	5.225%	SOUTH WEST CITY	MC DONALD	5.975%
CHILHOWEE	JOHNSON	5.725%	LAKE OZARK	MILLER	5.225%	SPRINGFIELD	GREENE	5.725%
CLARENCE	SHELBY	5.725%	LAKE ST LOUIS	ST CHARLES	5.825%	SPRINGFIELD	MILLER	5.225%
CLAY COUNTY	CLAY	5.100%	LAKE WAUKOMIS	PLATTE	5.225%	ST CATHERINE	LINN	5.225%
CLAYCOMO	CLAY	5.100%	LAKEHAN	SHELBY	5.725%	ST CHARLES	ST CHARLES	5.825%
CLINTON	HENRY	6.975%	LAKELAND	MILLER	5.225%	ST CHARLES - ST PETERS	ST CHARLES	5.825%
CLINTON COUNTY	CLINTON	5.225%	LAKEVIEW	MILLER	5.225%	ST CHARLES COUNTY	ST CHARLES	5.825%
COALBURY	DAVESS	5.725%	LAKEVIEW	STONE	5.975%	ST ELIZABETH	MILLER	5.225%
COLE COUNTY	COLE	4.725%	LAMPE	STONE	5.975%	ST LOUIS	ST LOUIS	6.950%
COLLINS	ST CLAIR	5.100%	LATHROP	CLINTON	5.225%	ST MARINS	COLE	4.725%
CONEY ISLAND	STONE	5.975%	LATOUR	JOHNSON	5.725%	ST PAUL	ST CHARLES	5.825%
CORDER	LAFAYETTE	5.725%	LAWSON	CLAY	5.100%	ST PETERS	COLE	4.725%
CORNING	ANDREW	5.725%	LEADINGTON	ST FRANCIS	6.225%	STE GENEVIEVE	STE GENEVIEVE	6.225%
COSBY	ST CHARLES	5.825%	LEETON	JOHNSON	5.725%	STEFFENVILLE	LEWIS	6.350%
COUNTRY CLUB VLG	ANDREW	5.725%	LENTNER	SHELBY	5.725%	STET	CARROLL	5.975%
COURTOIS	WASHINGTON	6.725%	LEONARD	SHELBY	5.725%	STOCKTON	COOPER	5.100%
COWGILL	CALDWELL	5.725%	LEWIS COUNTY	LEWIS	6.350%	STONE COUNTY	STONE	5.975%
CRAIG	HOLT	6.475%	LEWISTOWN	LEWIS	6.350%	STOUTSVILLE	MONROE	5.225%
CRANE	STONE	7.475%	LIBERTY	CLAY	5.100%	SUGAR CREEK	CLAY	6.100%
DADE COUNTY	DADE	5.975%	LINCOLN	NEW MADRID	5.225%	SUGAR CREEK	JACKSON	5.225%
DALLAMVILLE	CHARITON	6.225%	LINCOLN	BENTON	5.225%	SUNMER	CHARITON	6.225%
DALTON	CHARITON	6.225%	LINN COUNTY	LINN	5.225%	SUNRISE BEACH	CAMDEN	5.725%
DARDENNE PRAIRIE	ST CHARLES	5.825%	LINN CREEK	CAMDEN	6.225%	SUNRISE BEACH	COLE	4.725%
DAVISS COUNTY	DAVISS	5.725%	LINNEUS	LINN	5.225%	TADS	WASHINGTON	6.725%
DE WITT	CARROLL	5.975%	LOCK SPRINGS	DAVISS	5.725%	TIGHTWAD	HENRY	4.725%
DEARBORN	PLATTE	5.225%	LOCKWOOD	DADE	6.475%	TINA	CARROLL	5.975%
DEEPWATER	HENRY	5.225%	LOHMAN	COLE	4.725%	TRACY	PLATTE	5.225%
DELANOE	ST CHARLES	5.825%	LOUISIANA	PIKE	5.725%	TRIMBLE	CLINTON	5.225%
DES PERES	ST LOUIS	5.475%	LOWRY CITY	ST CLAIR	5.225%	TURNER	CHARITON	6.225%
DES PERES (T1)	ST LOUIS	5.475%	MADISON	MONROE	5.225%	TUSCUMBIA	CLINTON	5.225%
DES PERES (X1)	ST LOUIS	5.475%	MAITLAND	HOLT	6.475%	ULMAN	MILLER	5.225%
DES PERES (X2)	ST LOUIS	5.475%	MAPLEWOOD	ST LOUIS	5.475%	UNIVERSITY CITY	ST LOUIS	5.225%
DES PERES (X3)	ST LOUIS	5.475%	MAPLEWOOD (T1)	ST LOUIS	5.475%	UNIVERSITY CITY (T1)	ST LOUIS	5.225%
DES PERES (X4)	ST LOUIS	5.475%	MARCELLE	CHARITON	6.225%	UPLANDS PARK	ST LOUIS	7.225%
DES PERES (X5)	ST LOUIS	5.475%	MARCELINE	MARIES	5.725%	UPPER MERI	HENRY	4.725%
DREXEL	BATES	5.225%	MARIES COUNTY	COLE	4.725%	VICHY	MARIES	5.725%
DUNCANS BRIDGE	MONROE	5.225%	MARION	NEW MADRID	5.725%	VIENNA	MARIES	7.225%
DURHAM	LEWIS	6.350%	MARSTON	WARREN	5.225%	VINITA PARK	ST LOUIS	4.725%
EAST KANSAS CITY	CLAY	5.100%	MARTHASVILLE	MILLER	5.225%	WAKENDA	CARROLL	5.975%
EDGEMONT	PLATTE	5.225%	MARYS HOME	ST CHARLES	5.825%	WALDRON	PLATTE	5.225%
EDMUNDSON	ST LOUIS	5.475%	MAYWOOD	ST CHARLES	5.825%	WARDSVILLE	COLE	4.725%
ELDON	MILLER	5.225%	MAYWOOD	STONE	5.975%	WARRENSBURG	JOHNSON	7.225%
ELSBERRY	COLE	4.725%	MCCORD BEND VLG	LINN	5.225%	WASHINGTON	FRANKLIN	5.225%
ELSTON	SHELBY	5.725%	MEADVILLE	CHARITON	6.225%	WASHINGTON COUNTY	WASHINGTON	6.725%
EMDEN	MILLER	5.225%	MERWIN	BATES	5.225%	WEATHERBY LAKE	PLATTE	5.225%
ETTERVILLE	COLE	4.725%	MIDDLE GROVE	MONROE	5.225%	WELDON SPRING	ST CHARLES	5.825%
EUGENE	DADE	5.975%	MILLER COUNTY	MILLER	5.225%	WELDON SPRINGS HGTS	ST CHARLES	5.825%
EVERTON	LEWIS	6.350%	MINER	WASHINGTON	6.725%	WENTZVILLE	ST CHARLES	5.825%
EXCELSIOR SPRINGS	CLAY	5.100%	MIRABILE	CALDWELL	5.725%	WEST ALTON	PLATT	5.725%
EXCELSIOR SPRINGS	RAY	6.225%	MISSOURI CITY	CLAY	5.100%	WESTPHALIA	OSAGE	5.225%
FARLEY	PLATTE	5.225%	MONROE CITY	MONROE	5.225%	WHITEMAN	JOHNSON	5.725%
FERRERVILLE	PLATTE	5.225%	MONROE COUNTY	MONROE	5.225%	WHITEMAN AFB	JOHNSON	5.725%
FILLMORE	ANDREW	5.225%	MONTICELLO	LEWIS	6.350%	WIEN	CHARITON	6.225%
FLINT HILL	ST CHARLES	5.825%	MONROE	MONROE	5.225%	WILLARD	GREENE	5.225%
FLORDELL HILLS	ST LOUIS	5.725%	MOSBY	CLAY	5.100%	WILLIAMSTOWN	LEWIS	6.350%
FLORIDA	HOLT	6.475%	MOUND CITY	HOLT	6.475%	WINDSOR	HENRY	4.725%
FOREST CITY	CHARITON	6.225%	NASHUA	CLAY	5.100%	PETTIS	PETTIS	5.225%
FOREST GREEN	ST CHARLES	7.325%	NAVY	RIPLEY	6.225%	WINSTON	DAVISS	5.725%
FORISTELL	WARREN	5.725%	NETTLETON	CALDWELL	5.725%	WOODLAND PARK	MILLER	5.225%
FORISTELL	ST CHARLES	5.825%	HOLT	LINN	5.225%	WOODS HEIGHTS	RAY	5.225%
FORT ZUMWALT	ST CHARLES	5.825%	NEW BOSTON	LEWIS	6.350%	WOODSON TERRACE	ST LOUIS	4.975%
FORESQUE	BATES	5.225%	NEW COURT VLG	NEW MADRID	5.225%	ALL OTHER CITIES AND COUNTIES		4.225%
FOSTER	CHRISTIAN	5.225%	NEW MARKET	PLATTE	5.225%			
FREMONT HILLS	STONE	5.975%	NEW MELLE	ST CHARLES	6.825%			
GALENA	DAVISS	6.000%	NEW POINT	HOLT	6.475%			
GALLATIN	PETTIS	5.225%	NODAWAY	ANDREW	5.725%			
GEORGETOWN	CLAY	5.100%	NORBORNE	CARROLL	5.975%			
GLADSTONE	CHARITON	6.225%	NORTH KANSAS CITY	CLAY	5.100%			
GLASGOW	ST LOUIS	5.475%	NORTHMOOR	PLATTE	5.225%			
GLENDALE	ST LOUIS	5.475%						